IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE V.K.MOHANAN

MONDAY, THE 20TH AUGUST 2007 / 29TH SRAVANA 1929

Cus.Appeal.No. 13 of 2007()

FO.672/2007 of CUSTOMS,EXCISE&SERVICE TAX APP.TRIBUNAL,BANGALORE
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: APPELLANT

ALFA TRADERS, REPRESENTED BY ITS
PROPRIETOR ASIF, NO. 576, IST FLOOR,
10TH MAIL, DEVARAJ URS NAGAR,
MYSORE ROAD,
BANGALORE-560 026.

BY ADV. SRI.C.S.GOPALAKRISHNAN NAIR

RESPONDENTS:

COMMISSIONER OF CUSTOMS
CUSTOM HOUSE,WILLINGON ISLAND,
COCHIN-682 009.

BY P.PARAMESWARAN NAIR ASST.S.G.

THIS CUSTOMS APPEAL HAVING COME UP FOR ADMISSION ON 20/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

K.S.RADHAKRISHNAN & V.K.MOHANAN, JJ

Customs Appeal No. 13/2007

Dated this the 20th day of August, 2007

JUDGMENT

Radhakrishnan, J

We find no illegality in the order passed by the Tribunal. Two issues which came up for consideration are as follows:-

(i). Whether the impugned goods namely 'Cloves' imported by the appellant are entitled for the benefit of Notification 105/99.

(ii). Whether the value declared by the appellant should be rejected in terms of Rule 10A of the Customs Valuation Rules, 1988 and the value of contemporaneous import price as available in the NIDB which is Rs.117.75 Kg., should be taken up for the assessment.

2. Annexure-16 order passed by the Commissioner of Customs reveals that a detailed enquiry was conducted through the Indian High Commission Office which revealed that there is no production/growing of Cloves in Pakistan. The report was accepted by the Spices Board as well as by the Commissioner of Customs and the

Tribunal. We find no reason to take a difference on those factual aspects. Further it may be noticed in respect of the first consignment, the appellants had agreed for adopting the value of Indonesian cloves as per NIDB data and therefore, for the second consignment also he had adopted the same value.

3. In such circumstances, we find no illegality in the order passed by the Tribunal. Appeal lacks merit and the same is dismissed.

K.S.RADHAKRISHNAN
Judge

V.K.MOHANAN
Judge

mrcs